

§ 36.227 Recordkeeping, reporting and audit.

(a) The standard clauses regarding “Accounts, Audit, and Records” and “Examination of Records” as set forth in 41 CFR 3–4.60 apply to contracts awarded under the Act. Further, Recordkeeping will be in accordance with uniform Administrative Standards.

(b) In addition, where Federal financial assistance is involved in the contract effort, the following clause, which is also set forth in 41 CFR 3–4.60, will be incorporated as a special provision of such contracts:

REPORTS TO THE INDIAN PEOPLE

The contractor, as a recipient of Federal financial assistance, shall make reports and information available to the Indian people served or represented by the contractor. Such reports will reflect how the Federal assistance funds were utilized to the benefit of the Indian people served or represented as follows: (insert specific reporting requirements formats and method of distribution to the Indian people as may be prescribed in the scope of the contract and the Uniform Administrative Standards).

(c) *Annual reporting.* (1) For each fiscal year during which a tribal organization receives or expends funds pursuant to a contract under this subpart, the tribe which requested the contract must submit a report to the Area Director. The report shall include, but need not be limited to, an accounting of the amounts and purposes for which the contract funds were expended and information on the conduct of the program or services involved. The report shall include any other information requested by the Area Director and shall be submitted as follows:

(i) When the contract is with the governing body of an Indian tribe, the tribe shall submit the report to the Area Director.

(ii) When the contract is with a tribal organization other than the governing body of the tribe, the tribe has the option of having the tribal organization prepare the report and submit it to the tribe for review and approval before the tribe submits it to the Area Director.

(iii) When the contract benefits more than one tribe, the tribal organization shall prepare and submit the report to each of the tribes benefiting under the

contract. Each tribe shall endorse the report before submitting it to the Area Director.

(2) The annual report shall be submitted to the Area Director within 60 days of the end of the fiscal year in which the contract was performed. However, the period for submitting the report may be extended if there is just cause for such extension.

(3) In addition to the yearly reporting requirement given in paragraphs (a) and (b) of this section, the tribal contractor shall furnish other reports required by the Secretary.

§ 36.228 Availability of information.

(a) Except as otherwise provided herein and so long as the release of information does not constitute an unwarranted invasion of personal privacy, a tribal contractor under this subpart shall make all reports and information concerning the contract available to the Indian people served or represented by the contractor.

(b) A contractor shall hold confidential all information obtained by personnel under the contract from persons receiving services under the contract related to their examination, care, and treatment, and shall not release such information without the individual's consent except as may be required by law, as may be necessary to provide service to the individual, or as may be necessary to monitor the operations of the program or otherwise protect the Public Health. Information may be disclosed in a form which does not identify particular individuals.

§ 36.229 Penalties.

Section 6 of Pub. L. 93–638, 25 U.S.C. 450(d) provides:

Whoever, being an officer, director, agent, or employee of, or connected in any capacity with, any recipient of a contract or subcontract pursuant to this Act or the Act of April 16, 1934 (48 Stat. 596), as amended, embezzles, willfully misapplies, steals, or obtains by fraud any of the money, funds, assets, or property which are the subject of such a contract, or subcontract, shall be fined not more than \$10,000 or imprisoned for not more than two years, or both, but if the amount so embezzled, willfully misapplied, stolen, or by fraud does not exceed \$100, he shall be fined not more than \$1,000 or imprisoned not more than one year, or both.